



STATE BOARD OF EQUALIZATION  
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December 9, 2005

TO COUNTY ASSESSORS:

No. 2005/073

DISASTER RELIEF – HOMEOWNERS' EXEMPTION

Assembly Bill 18 (Chapter 624, Statutes of 2005), Assembly Bill 164 (Chapter 623, Statutes of 2005), and Senate Bill 457 (Chapter 622, Statutes of 2005) all amended section 218 of the Revenue and Taxation Code to extend the homeowners' exemption to homes that were damaged or destroyed in recent disasters for which the Governor proclaimed a state of emergency. All three bills included double-joining language, and Chapter 624 (AB 18) became operative because it was chaptered last.

Effective October 6, 2005, section 4.5 of Chapter 624 amends section 218 by adding new subdivisions (g) and (h) and relettering current subdivision (g) to subdivision (i). New subdivisions (g) and (h) read:

(g) Any dwelling that qualified for an exemption under this section prior to August 11, 2004, that was damaged or destroyed by the wildfires and any other related casualty that occurred in Shasta County in a disaster, as declared by the Governor, during August 2004, and that has not changed ownership since August 11, 2004, shall not be disqualified as a "dwelling" or be denied an exemption under this section solely on the basis that the dwelling was temporarily damaged or destroyed or was being reconstructed by the owner.

(h) Any dwelling that qualified for an exemption under this section prior to December 28, 2004, that was damaged or destroyed by severe rainstorms, floods, mudslides, or the accumulation of debris in a disaster, as declared by the Governor, during December 2004, January 2005, February 2005, March 2005, or June 2005, and that has not changed ownership since December 28, 2004, shall not be disqualified as a "dwelling" or be denied an exemption under this section solely on the basis that the dwelling was temporarily damaged or destroyed or was being reconstructed by the owner, or was temporarily uninhabited as a result of restricted access to the property due to floods, mudslides, the accumulation of debris, or washed out or damaged roads.

Subdivision (h) applies to homes damaged or destroyed in Kern, Los Angeles, Orange, Riverside, San Bernardino, San Diego, Santa Barbara, and Ventura Counties from severe rainstorms, related flooding and slides, and any other related casualties that occurred in December 2004, January 2005, February 2005, March 2005, or June 2005.

Previously, section 218 was amended to extend the homeowners' exemption to homes that were damaged or destroyed in the following disasters:

- Oakland-Berkeley Hills fire of 1991;
- Los Angeles civil riots of April and May 1992;
- Southern California fires in Los Angeles, Riverside, San Bernardino, San Diego, and Ventura Counties of October and November 2003;
- Earthquake affecting San Luis Obispo and Santa Barbara Counties in December 2003; and,
- Levee break in San Joaquin County on June 3, 2004.

I hope this information is helpful. If you have any questions, please contact our Exemptions Unit at 916-445-3524.

Sincerely,

/signed/

David J. Gau  
Deputy Director  
Property and Special Taxes Department

DJG:grs